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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

IN RE:	§	CASE NO. 10-30561-HDH-11
	§	
DLH Master Land Holding, LLC,	§	Chapter 11
Allen Capital Partners, LLC,	§	Jointly Administered
Richard S. Allen, Inc.,	§	
Richard S. Allen,	§	
	§	
Debtors.	§	Hearing: June 21, 2011 at 9:00 a.m.

**DALLAS COUNTY’S OBJECTION TO CONFIRMATION OF
AMENDED FIFTH JOINT PLAN OF REORGANIZATION FOR
ALLEN CAPITAL PARTNERS, LLC AND DLH MASTER LAND HOLDING, LLC**

TO THE HONORABLE COURT:

Now comes Dallas County and files this, its Objection to Confirmation of the Amended Fifth Joint Plan of Reorganization for Allen Capital Partners, LLC and DLH Master Land Holding, LLC (“Plan”) and would respectfully show the Court the following:

1. Dallas County is the holder of a secured claim in the amount of \$21,068.36 for unpaid 2010 ad valorem property taxes on the Debtors’ real property located at 534 W. Pleasant Run Road, City of Wilmer, Dallas County, Texas, and at 809 N. J J Lemmon Road, City of Hutchins, Dallas County, Texas. The claim is secured by first priority liens on the property pursuant to sections 32.01 and 32.05 of the Texas Property Tax Code.

2. Dallas County is unable to ascertain in which class in the Plan the Debtors provide for payment of its claim. Therefore, Dallas County objects to confirmation of the Plan

until its claim is provided for in the Plan with terms that are satisfactory to Dallas County and that comply with the Bankruptcy Code and the Texas Property Tax Code.

3. Specifically, Dallas County objects on the grounds that the Plan fails to provide for either the method or timing of the payment of Dallas County's claim; fails to provide for post-petition and post-confirmation interest on its claim in accordance with 11 U.S.C. Sections 506, 511, and 1129; fails to provide for Dallas County to retain its liens on its collateral until such claim is paid in full with interest; and fails to provide an adequate default provision.

4. Dallas County further objects to confirmation of the Plan on the basis the Plan fails to provide that the Debtors will pay post-petition ad valorem property taxes assessed on its collateral that are an administrative expense of the estate and/or the Reorganized Debtors without the requirement that Dallas County file a request for payment of such taxes in accordance with 11 U.S.C. Section 503(b)(1)(D)

WHEREFORE, PREMISES CONSIDERED, Dallas County respectfully objects to confirmation of the Debtors' Plan and requests that confirmation be denied unless and until the above concerns are addressed.

Dated: June 16, 2011.

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I hereby certify that on this 16th day of June 2011, I caused a true and correct copy of the foregoing to be served electronically via the Court's electronic case noticing and/or via electronic mail upon the parties listed below at the designated addresses.

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